

Nickerson City

## NOTICE OF BUDGET HEARING

The governing body of  
**City of Nickerson**

will meet on August 19, 2019 at 6:45 p.m. at Nickerson City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at Nickerson City Office and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	439,188	61.980	665,653	61.973	846,684	241,614	60.546
Debt Service	188,226	9.020	187,476	8.923	192,534	35,609	8.923
Library	19,200	4.983	20,500	4.961	38,257	19,799	4.961
Recreation	6,000	1.354	6,000	1.352	6,934	5,034	1.261
Special Highway	28,257		32,300		47,213		
Diversion							
Sewer	305,353		238,435		297,045		
Solid Waste	58,570		63,000		101,540		
Equipment Reserve Fund	41,933		45,000		108,852		
Capital Improvement Fund	39,000		40,000		123,018		
Cemetery Endowment	175				5,837		
Sewer Replacement					13,815		
Water	171,514		304,991		367,674		
Capital Impr. 1% Sales Tax	14,369		39,369		199,398		
Non-Budgeted Funds-A	1,165,773						
Totals	2,477,558	77.337	1,642,724	77.209	2,348,801	302,056	75.691
Less: Transfers	275,836		252,954		242,954		
Net Expenditure	2,201,722		1,389,770		2,105,847		
Total Tax Levied	291,184		294,306		xxxxxxxxxxxxxxxx		
Assessed Valuation	3,765,100		3,811,812		3,990,555		
Outstanding Indebtedness, January 1,							
G.O. Bonds	2017 3,043,680		2018 2,970,632		2019 2,891,157		
Revenue Bonds	0		0		0		
Other	225,336		209,832		193,799		
Lease Purchase Principal	2,360		1,771		1,153		
Total	3,271,376		3,182,235		3,086,109		

\*Tax rates are expressed in mills

Robin Schmitt

City Official Title: City Clerk

(Published in the Sterling Bulletin, Sterling, Rice County, Kansas, on July 18, 2019).

No assurance is provided.

2020

**CERTIFICATE**  
To the Clerk of Reno County, State of Kansas  
We, the undersigned, officers of  
City of Nickerson, Kansas

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditures for the various funds for the year 2020; and  
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
	Page No.			
Computation to Determine Limit for 2020	2			
Allocation of MVT, RVT, and 16/20M Vehicle	3			
Schedule of Transfers	4			
Statement of Indebtedness	5			
Statement of Lease-Purchases	6			
Computation to Determine State Library Grant	7			
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	8	846,684	241,614
Debt Service	10-113	9	192,534	33,609
Library	12-1220	9	38,257	19,799
Recreation	19-2801	10	6,934	5,034
Special Highway		11	47,213	
Diversion		11		
Sewer		12	297,045	
Solid Waste		12	101,540	
Equipment Reserve Fund		13	108,852	
Capital Improvement Fund		13	123,018	
Cemetery Endowment		14	5,837	
Sewer Replacement		14	13,815	
Water		15	367,674	
Capital Impr. 1% Sales Tax Fund		16	199,398	
Non-Budgeted Funds-A		17		
Totals	xxxxx		2,348,801	302,056
Budget Summary		18		County Clerk's Use Only
Neighborhood Revitalization Rebate		19		

74.406  
Rec 1.261  
75.667

3,991,876

Tax Lid Limit (from Computation Tab)  
Does the City Need to Hold and Election?

302,056  
NO

Assisted by:

D. Scot Loyd, CPA  
Christina Henson, CPA

Address:

Swindoll, Janzen, Hawk & Loyd, LLC  
123 S. Main  
McPherson, KS 67460

Email:

scotloyd@sjhl.com, chenson@sjhl.com

Attest: 2019

County Clerk

*Angie Davis*  
*For City*  
*James Jenkins*  
*For Mayor*  
*Jim Bladden*

Governing Body

No assurance is provided.

FILED

AUG 26 2019

Denna Patton  
COUNTY CLERK

City of Nickerson, Kansas

2020

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 294,306
2. Library levy in 2019 budget	- \$ 18,909
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 275,397

**2020 Budget Percentage Adjustments**

4. New improvements, Remodeling and Renovations for 2019 :	+	16,337	
5. Increase in personal property for 2019 :			
5a. Personal property 2019	+	138,591	
5b. Personal property 2018	-	144,986	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of annexed territory for 2019 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2019 :	+	0	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		16,337	
11. Total estimated valuation July 1, 2019		3,990,555	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0041	
13. Percentage adjustment increase (12 times 3)	+	\$ 1,132	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	4,131	
16. Total Percentage Adjustments	\$	5,263	

No assurance is provided.

**2020 Revenue Adjustments**

17. Property tax revenues for debt service in 2020 budget:	+	<u>35,609</u>	
Property tax revenues for debt service in 2019 budget:	-	<u>34,012</u>	
Increase property tax revenues spent on debt service		<u>1,597</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:	+	<u>          </u>	
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:	-	<u>          </u>	
Increase property tax revenues spent on public building commission and lease payments		<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:	+	<u>          </u>	
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud:	+	<u>          </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:	+	<u>          </u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:	+	<u>          </u>	
23. Law enforcement expenses - 2020 budget:	+	<u>          </u>	
Law enforcement expenses - 2019 budget:	-	<u>          </u>	
CPI adjustment	1.50%	<u>0</u>	
Increased law enforcement expenses in 2020 budget:			+
(Do not include building construction or remodeling costs)			<u>0</u>
24. Fire protection expenses - 2020 budget:	+	<u>          </u>	
Fire protection expenses - 2019 budget:	-	<u>          </u>	
CPI adjustment	1.50%	<u>0</u>	
Increased fire protection expense in 2020 budget:			+
(Do not include building construction or remodeling costs)			<u>0</u>
25. Emergency medical expenses - 2020 budget:	+	<u>52,351</u>	
Emergency medical expenses - 2019 budget:	-	<u>52,351</u>	
CPI adjustment	1.50%	<u>785</u>	
Increased emergency medical expenses in 2020 budget:			+
(Do not include building construction or remodeling costs)			<u>0</u>
26. Total Revenue Adjustments			<u>1,597</u>

No assurance is provided.

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2020 budget:	+	<u>19,799</u>
Other tax entity levy - 2020 budget:	+	<u>          </u>
Other tax entity levy - 2020 budget:	+	<u>          </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>19,799</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>          </u>
30. Total Computed Tax Levy		<u>302,056</u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!
2020 Total Tax Levy (Less Levy for Other Governmental Units)	
Exemption from Election Requirement	#DIV/0!

**Other Tests - Lost Valuation Test****Assessed Valuation Loss**

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0
CPI Adjustment	4,131
2020 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	<u>4,131</u>

**Exemption from Election Requirement**

Yes

No assurance is provided.

### Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	236,231	39,915	1,180	957	194	231
Debt Service	34,012	5,747	170	138	28	33
Library	18,909	3,195	94	77	16	19
Recreation	5,154	871	26	21	4	5
TOTAL	294,306	49,728	1,470	1,193	242	288

County Treas Motor Vehicle Estimate 49,728

## County Treas Recreational Vehicle Estimate

County Treas 16/20M Vehicle Estimate

County Treas Commercial Vehicle Tax Estimate

County Treas Watercraft Tax Estimate

Motor Vehicle Factor

Recreational Vehicle Factor

16/20M Vehicle Factor

---

Commercial Vehicle Factor 0.00082

---

Watercraft Factor

0.00098

No assurance is provided.





**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2019	Payments Due 2019	Payments Due 2020
Kyocera Printers	6/16/2015	9/16/2020	22.98	5,069	1,153	687	518
Totals					1,153	687	518

**\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

No assurance is provided.

<b>Adopted Budget General</b>	<b>Prior Year Actual for 2018</b>	<b>Current Year Estimate for 2019</b>	<b>Proposed Budget Year for 2020</b>
Unencumbered Cash Balance Jan 1	361,118	447,027	310,651
Receipts:			
Ad Valorem Tax	223,473	236,231	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	11,749	4,373	4,373
Motor Vehicle Tax	45,380	39,073	39,915
Recreational Vehicle Tax	1,369	669	1,180
16/20M Vehicle Tax	357	766	957
Commercial Vehicle Tax	195	342	194
Watercraft Tax	0	254	231
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sales Tax	130,217	135,000	135,000
Franchise Tax	82,480	77,000	77,000
Licenses and Permits	2,495	2,000	2,000
Dog License & Tags	355	1,000	1,000
Inspections	225	0	0
Building Permits	5,870	0	0
Fines and Forfeitures	0	4,000	4,000
Charges for Services	0	1,000	1,000
Cemetery Services	0	3,000	3,000
Court Fines	1,010	0	0
Copying Fees	50	0	0
Reimbursed Expenses	0	5,000	5,000
Community Center	2,512	0	0
Zoning Fees	0	0	0
Transfer from Capital Imp Fund 1%	14,369	14,369	14,369
Special Assessments	276	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,468	5,200	5,200
Neighborhood Revitalization Rebate			0
Miscellaneous	247	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	525,097	529,277	294,419
Resources Available:	886,215	976,304	605,070

Page No. 8

Adopted Budget

Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
-------------------------------	-----------------------------------	----------------------------------

No assurance is provided.

City of Nickerson, Kansas

2020

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Expenditures:</b>			
<b>General Administrative</b>			
Personal Services	81,922	55,000	55,000
Contractual	70,779	123,000	149,790
Commodities	30,064	14,980	14,980
Capital Outlay	0	84,401	84,401
<b>Total</b>	<b>182,765</b>	<b>277,381</b>	<b>304,171</b>
<b>Police</b>			
Personal Services	0	0	0
Contractual	381	22,000	2,000
Commodities	0	0	0
Capital Outlay	0	0	0
<b>Total</b>	<b>381</b>	<b>22,000</b>	<b>2,000</b>
<b>Maintenance</b>			
Personal Services	114,727	95,000	95,000
Contractual	3,991	10,000	10,000
Commodities	89,546	62,077	62,077
Capital Outlay	29	1,000	1,000
<b>Total</b>	<b>208,293</b>	<b>168,077</b>	<b>168,077</b>
<b>Court</b>			
Personal Services	0	0	0
Contractual	274	210	210
Commodities	0	4,780	4,780
Capital Outlay	0	0	0
<b>Total</b>	<b>274</b>	<b>4,990</b>	<b>4,990</b>
<b>EMT's</b>			
Personal Services	10,539	10,000	14,200
Contractual	0	12,231	12,231
Commodities	4,825	5,400	5,400
Capital Outlay	0	520	20,520
<b>Total</b>	<b>15,364</b>	<b>28,151</b>	<b>52,351</b>
<b>City Treasurer</b>			
Personal Services	2,878	3,280	3,280
Contractual	0	0	0
Commodities	432	80	80
Capital Outlay	0	0	0
<b>Total</b>	<b>3,310</b>	<b>3,360</b>	<b>3,360</b>
<b>Employee Benefits</b>			
Health Insurance	0	43,550	43,550
Unemployment	0	8,300	8,300
KPERS	0	22,500	22,500
FICA Match ER	0	22,500	22,500
<b>Total</b>	<b>0</b>	<b>96,850</b>	<b>96,850</b>
<b>Governing Body</b>			
Personal Services	1,976	4,990	4,990
Contractual	0	0	0
Commodities	0	210	210
Capital Outlay	0	0	0
<b>Total</b>	<b>1,976</b>	<b>5,200</b>	<b>5,200</b>
<b>Page Total</b>	<b>412,363</b>	<b>606,009</b>	<b>636,999</b>

(Note: Should agree with general sub-totals.)

No assurance is provided.

City of Nickerson, Kansas

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	608	1,120	2,224
Receipts:			
Ad Valorem Tax	32,827	34,012	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,163	0	0
Motor Vehicle Tax	5,936	5,686	5,747
Recreational Vehicle Tax	175	98	170
16/20M Vehicle Tax	29	112	138
Commercial Vehicle Tax	21	50	28
Watercraft Tax	0	37	33
Transfer from Water	5,400	5,400	5,400
Transfer from Sewer	143,185	143,185	143,185
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	188,738	188,580	154,701
Resources Available:	189,346	189,700	156,925
Expenditures:			
Principal	79,475	80,955	82,491
Interest	108,751	106,471	104,235
Commission	0	50	50
Cash Basis Reserve (2020 column)			5,758
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	188,226	187,476	192,534
Unencumbered Cash Balance Dec 31	1,120	2,224	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	188,226	189,026	192,534
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			192,534
Tax Required			35,609
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			35,609

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	8,669	12,159	14,465
Receipts:			
Ad Valorem Tax	18,048	18,909	XXXXXXXXXXXXXXXXXX
Delinquent Tax	848	592	592
Motor Vehicle Tax	3,645	3,141	3,195
Recreational Vehicle Tax	110	54	98
16/20M Vehicle Tax	22	62	77
Commercial Vehicle Tax	17	28	16
Watercraft Tax	0	20	19
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	22,690	22,806	3,993
Resources Available:	31,359	34,965	18,458
Expenditures:			
Library Appropriations	19,200	20,500	38,257
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	19,200	20,500	38,257
Unencumbered Cash Balance Dec 31	12,159	14,465	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	32,040	33,775	38,257
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			38,257
Tax Required			19,799
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			19,799

No assurance is provided.

## Adopted Budget

**Adopted Budget**

**No assurance is provided.**

City of Nickerson, Kansas

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	16,223	16,723	15,833
Receipts:			
State of Kansas Gas Tax	27,611	27,480	27,520
County Transfers Gas	1,146	3,930	3,860
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>28,757</b>	<b>31,410</b>	<b>31,380</b>
<b>Resources Available:</b>	<b>44,980</b>	<b>48,133</b>	<b>47,213</b>
Expenditures:			
Contractual Services	20,969	25,000	39,913
Commodities	7,288	7,300	7,300
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>28,257</b>	<b>32,300</b>	<b>47,213</b>
Unencumbered Cash Balance Dec 31	16,723	15,833	0
2018/2019/2020 Budget Authority Amount	39,731	54,433	47,213

**Adopted Budget**

Division	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount			0

No assurance is provided.

City of Nickerson, Kansas

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	288,152	165,480	112,045
Receipts:			
Sewer Service Fees	182,681	185,000	185,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>182,681</b>	<b>185,000</b>	<b>185,000</b>
<b>Resources Available:</b>	<b>470,833</b>	<b>350,480</b>	<b>297,045</b>
Expenditures:			
Personal Services	29,411	30,000	30,000
Contracted Services	6,529	8,000	18,014
Commodities	23,346	23,000	25,000
Capital Outlay	0	0	62,000
Health Insurance	0	10,000	14,596
Unemployment Insurance	0	50	50
KPERS	0	2,500	2,500
Social Security	0	1,700	1,700
Transfer to Bond & Interest	143,185	143,185	143,185
Transfer to Equipment Fund	50,000	10,000	0
Transfer to Capital Improvement	50,000	10,000	0
Transfer to Sewer Lagoon	2,882	0	0
Cash Forward (2020 column)			0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>305,353</b>	<b>238,435</b>	<b>297,045</b>
Unencumbered Cash Balance Dec 31	165,480	112,045	0
2018/2019/2020 Budget Authority Amount	405,457	335,717	297,045

Adopted Budget

Solid Waste	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	26,805	36,540	37,540
Receipts:			
Trash Service Fees	68,305	64,000	64,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>68,305</b>	<b>64,000</b>	<b>64,000</b>
<b>Resources Available:</b>	<b>95,110</b>	<b>100,540</b>	<b>101,540</b>
Expenditures:			
Contractual Services	58,570	63,000	101,540
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>58,570</b>	<b>63,000</b>	<b>101,540</b>
Unencumbered Cash Balance Dec 31	36,540	37,540	0
2018/2019/2020 Budget Authority Amount	85,568	91,805	101,540

No assurance is provided.

City of Nickerson, Kansas

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Equipment Reserve Fund</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	68,040	93,852	98,852
Receipts:			
Transfer from Sewer Fund	50,000	40,000	0
Transfer from Water Fund			25,000
Transfer from General Fund	10,000	10,000	15,000
Auction	7,745		
Interest on Idle Funds			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>67,745</b>	<b>50,000</b>	<b>40,000</b>
<b>Resources Available:</b>	<b>135,785</b>	<b>143,852</b>	<b>138,852</b>
Expenditures:			
Capital Outlay	41,933	45,000	108,852
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>41,933</b>	<b>45,000</b>	<b>108,852</b>
Unencumbered Cash Balance Dec 31	93,852	98,852	30,000
2018/2019/2020 Budget Authority Amount	92,237	128,040	108,852

**Adopted Budget**

<b>Capital Improvement Fund</b>	Prior Year	Current Year	Proposed Budget
	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	87,018	98,018	98,018
Receipts:			
Transfer from Sewer Fund	50,000	40,000	0
Transfer from Water Fund			25,000
Transfer from General Fund			15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>50,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Resources Available:</b>	<b>137,018</b>	<b>138,018</b>	<b>138,018</b>
Expenditures:			
Capital Outlay	39,000	40,000	123,018
Contractual Services			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>39,000</b>	<b>40,000</b>	<b>123,018</b>
Unencumbered Cash Balance Dec 31	98,018	98,018	15,000
2018/2019/2020 Budget Authority Amount	178,930	152,018	123,018

No assurance is provided.

City of Nickerson, Kansas

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Cemetery Endowment</b>			
Unencumbered Cash Balance Jan 1	2,232	5,037	5,437
Receipts:			
Sale of Lots	1,500	400	400
Monument fee	35	0	0
Services	1,445	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,980</b>	<b>400</b>	<b>400</b>
<b>Resources Available:</b>	<b>5,212</b>	<b>5,437</b>	<b>5,837</b>
Expenditures:			
Contractual Services	0	0	5,837
Commodities	175	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>175</b>	<b>0</b>	<b>5,837</b>
Unencumbered Cash Balance Dec 31	5,037	5,437	0
2018/2019/2020 Budget Authority Amount	3,759	3,032	5,837

**Adopted Budget**

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Sewer Replacement</b>			
Unencumbered Cash Balance Jan 1	3,115	13,815	13,815
Receipts:			
Utility service fees	10,700	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>10,700</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>13,815</b>	<b>13,815</b>	<b>13,815</b>
Expenditures:			
None			
Cash Forward (2020 column)			13,815
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>13,815</b>
Unencumbered Cash Balance Dec 31	13,815	13,815	0
2018/2019/2020 Budget Authority Amount	3,115	0	13,815

No assurance is provided.

City of Nickerson, Kansas

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Water	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	230,964	272,665	167,674
Receipts:			
Water Collections	182,320	200,000	200,000
Insurance Reimbursements	9,408	0	0
Sales Tax	1,722	0	0
Hookup fees	5,486	0	0
Interest on Idle Funds			
Miscellaneous	14,279	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>213,215</b>	<b>200,000</b>	<b>200,000</b>
<b>Resources Available:</b>	<b>444,179</b>	<b>472,665</b>	<b>367,674</b>
Expenditures:			
Personal Services	73,530	75,000	75,000
Contracted Services	9,070	56,172	80,000
Commodities	58,994	39,000	39,000
Capital Outlay	35	70,000	52,079
KDHE Loan Payment	24,485	22,369	22,407
Transfer to B&I	5,400	5,400	5,400
Health Insurance	0	6,700	6,700
Unemployment Insurance	0	50	50
KPERS	0	6,100	6,100
Social Security	0	4,200	4,200
Water meters	0	20,000	20,000
Transfer to Equipment Fund			25,000
Transfer to Capital Improvement			25,000
Cash Forward (2020 column)			6,738
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>171,514</b>	<b>304,991</b>	<b>367,674</b>
Unencumbered Cash Balance Dec 31	272,665	167,674	0
2018/2019/2020 Budget Authority Amount	345,489	347,050	367,674

No assurance is provided.

City of Nickerson, Kansas

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Capital Impr. 1% Sales Tax Fund</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	31,796	94,767	127,398
Receipts:			
Sales Tax	77,340	72,000	72,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>77,340</b>	<b>72,000</b>	<b>72,000</b>
<b>Resources Available:</b>	<b>109,136</b>	<b>166,767</b>	<b>199,398</b>
Expenditures:			
Capital Outlay	0	25,000	185,029
Transfer to General Fund	14,369	14,369	14,369
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>14,369</b>	<b>39,369</b>	<b>199,398</b>
Unencumbered Cash Balance Dec 31	94,767	127,398	0
2018/2019/2020 Budget Authority Amount	111,495	136,427	199,398

No assurance is provided.

2020

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2018 is to be shown)*

### Non-Budgeted Funds-A

[illegible]

**\*\*Note:** These two block figures should agree.

No assurance is provided.

# NOTICE OF BUDGET HEARING

The governing body of  
City of Nickerson, Kansas  
will meet on August 19, 2019 at 6:45 PM at Nickerson City Offices for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at Nickerson City Offices and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	439,188	61.980	665,653	61.973	846,684	241,614	60.546
Debt Service	188,226	9.020	187,476	8.923	192,534	35,609	8.923
Library	19,200	4.983	20,500	4.961	38,257	19,799	4.961
Recreation	6,000	1.354	6,000	1.352	6,934	5,034	1.261
Special Highway	28,257		32,300		47,213		
Diversion							
Sewer	305,353		238,435		297,045		
Solid Waste	58,570		63,000		101,540		
Equipment Reserve Fund	41,933		45,000		108,852		
Capital Improvement Fund	39,000		40,000		123,018		
Cemetery Endowment	175				5,837		
Sewer Replacement					13,815		
Water	171,514		304,991		367,674		
Capital Impr. 1% Sales Tax	14,369		39,369		199,398		
Non-Budgeted Funds-A	1,165,773						
Totals	2,477,558	77.337	1,642,724	77.209	2,348,801	302,056	75.691
Less: Transfers	275,836		252,954		242,954		
Net Expenditure	2,201,722		1,389,770		2,105,847		
Total Tax Levied	291,184		294,306		xxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	3,765,100		3,811,812		3,990,555		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	3,043,680		2,970,632		2,891,157		
Revenue Bonds	0		0		0		
Other	225,336		209,832		193,799		
Lease Purchase Principal	2,360		1,771		1,153		
Total	3,271,376		3,182,235		3,086,109		

\*Tax rates are expressed in mills

Robin Schmitt

City Official Title: City Clerk

No assurance is provided.

## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 3, 2019, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions.